

CERTIFICATE - PHILLIPSBURG CITY, Kansas 2018 Budget

To the Clerk of PHILLIPS, State of Kansas  
We, the undersigned officers of  
PHILLIPSBURG CITY

certify that: 1) the hearing mentioned in the attached publication was held;  
2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2018; and 3) the Amount(s)  
of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

Table of Contents:	K.S.A.	Page No.	2018 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2017 Ad Valorem Tax	
Computation to Det. Limit for 2018		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases - NONE			0	0	
GENERAL					
LIBRARY	12-101a	6	1,939,927	353,402	33,624
BOND & INTEREST	12-1220	7	63,857	52,550	5,000
EMPLOYEE BENEFIT	12-1775	8	1,026,248	43,732	4,161
FIRE EQUIP CAP OUTLAY	12-16,102	9	796,132	178,841	17,016
INDUSTRIAL DEVEL	12-110b	10	195,898	21,020	2,000
SPECIAL PARKS & REC	12-1617H	11	62,903	10,510	1,000
SPECIAL HIGHWAY		12	35,787	0	
SOLID WASTE		13	412,021	0	
WATER & SEWER		14	489,023	0	
AQUATIC CENTER		15	2,178,472	0	
EQUIPMENT RESERVE FUND		16	626,306	0	
PARTLY SELF-FUNDED HEALT		17	0	0	
ENDOWMENT FUND		18	0	0	
LAW ENFORCEMENT		19	0	0	
FIRE		20	301,640	0	
HANSEN FND GRANT FUND		21	75,000	0	
METER DEPOSITS FUND		22	0	0	
AIRPORT GRANT FUND		23	0	0	
Total		24	0	0	
Hearing Notice/Budget Summary			8,203,214	660,055	62,801
Publication		25			
Charters/Election Questions					
Final Assessed Valuation					

State Use Only:  
Received \_\_\_\_\_  
Reviewed by \_\_\_\_\_  
Follow-up: Yes \_\_\_ No \_\_\_

Assisted by:  
MAPES & MILLER LLP  
PO BOX 266  
PHILLIPSBURG KS 67661

Attest: Page 4 2017 (If not assisted so state)  
Linda McDowell  
County Clerk

10,510,208  
Mark J. Jones  
Donna Speake  
Governing Body

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2018

Base Levy

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	640,554	
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision		
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	52,041	
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)		
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)		
3) Net Tax Levy (Base)		588,513

Percentage Adjustments

4) CPI Adjustment - 1.4%		8,239
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))		
5) Value of New Improvements (From June 15th County Clerk Valuation Document)	18,317	
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	182,861	
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	188,239	
Increase in Total Personal Property Valuations (cannot be less than zero)	0	
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)		
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)	20,809	
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)		
10) Total Assessed Value of Adjustments	39,126	
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)	10,510,153	
12) Adjustment Percentage (Line 10 Divided by Line 11)	0.37%	
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)		2,191
14) Total Percentage Adjustments		10,430

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)	43,732	
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)	43,318	
Difference		414
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)		
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget		



18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget				
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget				
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget				
21) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)			298,740	
Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	288,551			
CPI Adjustment - 1.4%	4040			
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)		292,591		
Increased Law Enforcement Expense in 2018 Budget				6,149
22) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)			270,943	
Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	265,231			
CPI Adjustment - 1.4%	3713			
Fire Protection Expenses - 2107 Budget (Indexed by CPI)		268,944		
Increased Fire Protection Expense				1,999
23) Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)				
Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)				
CPI Adjustment - 1.4%	0			
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)		0		
Increased Emergency Medical Expense				0
<b>Total Increased Tax Revenue Adjustment</b>				<b>8,562</b>
<b>Levy on Behalf of Another Political or Governmental Subdivision</b>				
24) Library Levy 2018 Budget				52,550
24a) Recreation Commission Levy 2018 Budget				

24b) Other Governmental Levy 2018 Budget



25) Total Levies on Behalf of Another Political or Governmental Subdivision

52,550

26) Total Computed Tax Levy

660,055

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2017 Budgeted Fund	Tax Levy Amount in 2017 Budget	Allocation for Year 2018				
		MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
GENERAL	336,834	67,832	1,460	971	3,826	352
LIBRARY	52,041	10,480	226	150	591	54
BOND & INTEREST	43,318	8,723	188	125	492	45
EMPLOYEE BENEFIT	177,136	35,672	768	511	2,012	185
FIRE EQUIP CAP OUTLAY	20,817	4,192	90	60	236	22
INDUSTRIAL DEVEL	10,408	2,096	45	30	118	11
	640,554	128,995	2,777	1,847	7,275	669

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2016	GENERAL	EQUIPMENT RESERVE FUND	3,000	12-1,117
2016	GENERAL	SPECIAL HIGHWAY	180,000	12-1,119
2016	SOLID WASTE	EQUIPMENT RESERVE FUND	15,318	12-825d
2016	WATER & SEWER	BOND & INTEREST	200,000	12-825d
2016	WATER & SEWER	EQUIPMENT RESERVE FUND	2,000	12-825d
2016	WATER & SEWER	METER DEPOSITS FUND	350	
			<u>400,668</u>	
2017	GENERAL	EQUIPMENT RESERVE FUND	35,000	12-1,117
2017	GENERAL	SPECIAL HIGHWAY	200,817	12-1,119
2017	SOLID WASTE	EQUIPMENT RESERVE FUND	20,000	12-825d
2017	WATER & SEWER	BOND & INTEREST	61,000	12-825d
2017	WATER & SEWER	EQUIPMENT RESERVE FUND	190,000	12-825d
2017	AQUATIC CENTER	EQUIPMENT RESERVE FUND	5,000	12-825d
			<u>511,817</u>	
2018	GENERAL	FIRE	50,000	HOME ORD 1405
2018	GENERAL	SPECIAL HIGHWAY	200,817	12-1,119
2018	GENERAL	EQUIPMENT RESERVE FUND	35,000	12-1,117
2018	GENERAL	LAW ENFORCEMENT	301,640	HOME ORD 1404
2018	SPECIAL HIGHWAY	EQUIPMENT RESERVE FUND	13,000	68-141g
2018	SOLID WASTE	EQUIPMENT RESERVE FUND	31,850	12-825d
2018	WATER & SEWER	EQUIPMENT RESERVE FUND	200,000	12-825d
2018	WATER & SEWER	BOND & INTEREST	61,000	12-825d
2018	AQUATIC CENTER	EQUIPMENT RESERVE FUND	25,000	12-825d
			<u>918,307</u>	

PHILLIPSBURG CITY  
Statement of Indebtedness

State of Kansas  
2018 Budget Form

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2017	Due Date Interest/Principal	Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal
Gen Obl Bonds									
WATER/SEWER									
05/14	08/24	.75-2.95	1,635,000	1,430,000	02 & 08 02 & 08	26,309	210,000	23,913	215,000
KLINK PROJECT									
8/11	9/21	1.75-2.9	245,000	135,000	03 & 09 09	3,538	25,000	3,000	25,000
			<u>1,565,000</u>			<u>29,847</u>	<u>235,000</u>	<u>26,913</u>	<u>240,000</u>



PHILLIPSBURG CITY  
GENERAL

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
Unencumbered Cash Balance, Jan. 1	473,278	376,059	537,572
Cancelled Prior Year Encumbrances	9,078		
<b>Receipts</b>			
AD VALOREM TAX	281,516	321,834	0
DELINQUENT TAX	15,935	16,000	17,000
MOTOR VEHICLE TAX	62,400	59,790	67,832
INTANGIBLES TAX	29,125	30,000	23,490
REC VEHICLE TAX	1,320	1,214	1,460
EXCISE	102	112	114
16/20M VEHICLE TAX	781	674	971
COMMERCIAL VEHICLE TAX	3,531	3,334	3,826
WATERCRAFT TAX	197	304	352
SPEC ASSESSMENT	0	250	250
LOCAL ALCOHOLIC LIQUOR	5,667	5,018	5,276
INTEREST INCOME	10,921	27,818	27,818
FRANCHISE TAXES	154,877	177,000	177,000
ANIMAL TAGS	748	2,100	2,100
STATE GRANT	28,307	36,000	36,000
FINES	48,468	55,000	55,000
REIMBURSED EXPENSES	63,996	25,000	25,000
RURAL FIRE CONTRACTS	6,759	30,000	0
CITY FIRE DEPARTMENT	519	519	0
CAMPGROUND FEES	2,739	4,200	4,200
LOCAL RETAIL SALES TAX	221,891	225,000	225,000
LICENSES & PERMITS	7,135	8,000	8,000
OTHER	10,743	58,000	58,000
NON-FEDERAL GRANT	41,066	200,000	200,000
RENTS	11,798	16,000	16,000
CEMETERY LOTS & CARE	8,630	9,000	9,000
AIRPORT RENTS & GRAINS	7,416	10,000	10,000
AIRPORT AVIATION GAS	13,334	25,000	25,000
AIRPORT COURTESY CAR	74	150	150
AIRPORT SALES TAX CLCTD	1,674	3,000	3,000
NW TRANSIT COUNCIL	40,295	46,000	46,000
TRANSPORTATION-PASSES	5,780	40,000	40,000
ZONING APPLICATIONS	300	300	300
<b>Total Receipts</b>	<b>1,088,044</b>	<b>1,436,617</b>	<b>1,088,139</b>
<b>Resources Available</b>	<b>1,570,400</b>	<b>1,812,676</b>	<b>1,625,711</b>
<b>Expenditures</b>			
GENERAL GOVERNMENT			
Personal Services	71,022	75,000	95,000
Contractual Services	63,167	70,000	113,000
Commodities	4,167	10,000	20,000
Capital Outlay	140	10,000	194,368
Neighborhood Revit Rebat	4,555	5,050	4,317
	<b>143,051</b>	<b>170,050</b>	<b>426,685</b>
COMMUNITY BUILDING			
Contractual Services	10,197	1,000	25,000
Commodities	5,961	10,000	20,000
Capital Outlay	110,962	25,000	124,798
	<b>127,120</b>	<b>36,000</b>	<b>169,798</b>
CUSTODIAN			
Personal Services	38,207	40,000	40,000
Contractual Services	1,061	7,000	7,000
Commodities	879	7,000	7,000
Capital Outlay	719	5,000	5,000
	<b>40,866</b>	<b>59,000</b>	<b>59,000</b>
MUNIC COURT & POLICE CT			
Personal Services	21,600	35,000	35,000
Contractual Services	323,799	325,000	40,000
Commodities	347	4,237	4,237
Capital Outlay	1,950	5,000	5,000
	<b>347,696</b>	<b>369,237</b>	<b>84,237</b>
CITY FIRE DEPT			
Contractual Services	9,333	15,000	0
Commodities	10,057	16,000	0



PHILLIPSBURG CITY  
GENERAL

State of Kansas  
2018 Budget Form

		Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
CITY FIRE DEPT	Capital Outlay	0	10,000	0
		19,390	41,000	
RURAL FIRE DEPT	Contractual Services	7,530	6,000	0
	Commodities	9,048	15,000	0
	Capital Outlay	0	10,000	0
		16,578	31,000	
PARK DEPARTMENT	Personal Services	20,312	22,000	25,000
	Contractual Services	16,176	17,000	20,000
	Commodities	7,900	8,000	10,000
	Capital Outlay	5,196	6,000	20,000
		49,584	53,000	75,000
RECREATION	Contractual Services	5,119	7,000	8,000
	Commodities	0	1,000	1,000
	Capital Outlay	0	1,000	5,000
		5,119	9,000	14,000
CEMETERY	Personal Services	18,631	19,000	25,000
	Contractual Services	8,993	10,000	10,000
	Commodities	7,693	7,000	7,000
	Capital Outlay	0	5,000	5,000
		35,317	41,000	47,000
STREET LIGHTING	Contractual Services	47,351	50,000	60,000
	Commodities	689	0	0
		48,040	50,000	60,000
AIRPORT	Personal Services	2,829	3,000	10,000
	Contractual Services	18,356	20,000	50,000
	Commodities	21,162	22,000	40,000
	Capital Outlay	0	5,000	30,000
		42,347	50,000	130,000
PLANNING DEPT	Contractual Services	2,559	3,000	8,000
	Commodities	40	0	0
		2,599	3,000	8,000
TRANSPORTATION	Personal Services	31,879	32,000	55,750
	Contractual Services	11,570	9,000	9,000
	Commodities	3,925	4,000	15,000
	Capital Outlay	28,331	10,000	5,000
		75,705	55,000	84,750
LIBRARY SUPPORT	Contractual Services	26,296	35,000	35,000
	Capital Outlay	0	3,000	12,500
		26,296	38,000	47,500
BEAUTIFICATION	Contractual Services	822	1,000	5,000
	Commodities	1,489	2,000	7,000
	Capital Outlay	0	1,000	5,000
		2,311	4,000	17,000
SHADE TREE COMMISSION	Contractual Services	1,225	2,000	5,000
		1,225	2,000	5,000
ARMORY	Contractual Services	9,683	10,000	17,000
	Commodities	1,511	2,000	15,000
	Capital Outlay	120	1,000	20,000
		11,314	13,000	52,000
WATER PROJECTS		0	0	0
ADA CONCRETE	Commodities	11,783	15,000	72,500
		11,783	15,000	72,500
FLEX ACCT EXP		5,000	0	0
TRANSFER TO SPECIAL HWY		180,000	200,817	200,817
TRANSFER TO EQUIP RESERV		3,000	35,000	35,000
TRANS TO LAW ENFORCEMENT		0	0	301,640
TRANS TO FIRE		0	0	50,000

PHILLIPSBURG CITY  
GENERAL

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
Total Expenditures	1,194,341	1,275,104	1,939,927
Unencumbered Cash Balance, Dec. 31	376,059	537,572	xxxxxxxxxxxxx
Non-Appropriated Balance			24,186
Total Expenditures and Non-Appropriated Balance			1,964,113
Tax Required			338,402
Delinquency Computation			15,000
Amount of 2017 Ad Valorem Tax			353,402

PHILLIPSBURG CITY  
LIBRARY

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
Unencumbered Cash Balance, Jan. 1	1,407	1,906	1,905
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
AD VALOREM TAX	49,260	50,191	0
DELINQUENT TAX	2,509	1,600	1,600
MOTOR VEHICLE TAX	10,726	10,463	10,480
REC VEHICLE TAX	228	212	226
EXCISE	17	20	18
16/20M VEHICLE TAX	123	118	150
COMMERCIAL VEHICLE TAX	606	583	591
WATERCRAFT TAX	34	53	54
<b>Total Receipts</b>	63,503	63,240	13,119
<b>Resources Available</b>	64,910	65,146	15,024
<b>Expenditures</b>			
LIBRARY INSURANCE	2,547	2,700	3,200
APPROP TO LIBRARY BOARD	59,660	59,761	59,990
NEIGHBORHOOD REVIT	797	780	667
<b>Total Expenditures</b>	63,004	63,241	63,857
Unencumbered Cash Balance, Dec. 31	1,906	1,905	XXXXXXXXXXXXX
Non-Appropriated Balance			1,867
Total Expenditures and Non-Appropriated Balance			65,724
Tax Required			50,700
Delinquency Computation			1,850
<b>Amount of 2017 Ad Valorem Tax</b>			<b>52,550</b>

PHILLIPSBURG CITY  
BOND & INTEREST

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
Unencumbered Cash Balance, Jan. 1	473,850	674,448	727,732
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
AD VALOREM TAX	40,716	41,818	0
DELINQUENT TAX	1,024	1,500	1,500
MOTOR VEHICLE TAX	4,290	8,648	8,723
REC VEHICLE TAX	91	176	188
EXCISE	7	16	16
16/20M VEHICLE TAX	50	97	125
COMMERCIAL VEHICLE TAX	242	482	492
WATERCRAFT TAX	14	44	45
SPEC ASSESSMENT	100	0	0
SALES TAX	221,891	225,000	225,000
TRANS FROM WATER & SEWER	200,000	61,000	61,000
<b>Total Receipts</b>	468,425	338,781	297,089
<b>Resources Available</b>	942,275	1,013,229	1,024,821
<b>Expenditures</b>			
COMMISSION & POSTAGE	3	20,000	20,000
RESERVE FOR CASH	0	0	738,780
KLINK BOND PRINCIPAL	25,000	25,000	25,000
KLINK BOND INTEREST	4,038	3,538	3,000
GO BOND PRIN-WATER	47,000	51,500	52,000
GO BOND INT-WATER	10,784	8,746	8,164
GO BOND PRIN-SEWER	158,000	158,500	163,000
GO BOND INT-SEWER	22,348	17,564	15,749
NEIGHBORHOOD REVIT	654	649	555
<b>Total Expenditures</b>	267,827	285,497	1,026,248
Unencumbered Cash Balance, Dec. 31	674,448	727,732	XXXXXXXXXXXX
Non-Appropriated Balance			38,805
Total Expenditures and Non-Appropriated Balance			1,065,053
Tax Required			40,232
Delinquency Computation			3,500
Amount of 2017 Ad Valorem Tax			43,732



PHILLIPSBURG CITY  
EMPLOYEE BENEFIT

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
Unencumbered Cash Balance, Jan. 1	56,358	137,467	180,959
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
AD VALOREM TAX	176,463	172,136	0
DELINQUENT TAX	6,238	6,300	6,300
MOTOR VEHICLE TAX	35,968	37,479	35,672
REC VEHICLE TAX	769	761	768
EXCISE	59	70	60
16/20M VEHICLE TAX	304	422	511
COMMERCIAL VEHICLE TAX	2,018	2,090	2,012
WATERCRAFT TAX	115	190	185
REIMBURSEMENTS	0	2,000	2,000
EMPLOYEE/EMPLOYER CONT	353,603	408,000	408,000
<b>Total Receipts</b>	575,537	629,448	455,508
<b>Resources Available</b>	631,895	766,915	636,467
<b>Expenditures</b>			
SOCIAL SECURITY	72,321	95,000	125,000
RETIREMENT	84,304	98,000	125,000
WORKMANS COMPENSATION	41,008	30,000	65,000
HEALTH INSURANCE	289,083	353,300	453,765
LIFE/DISABILITY	2,943	5,000	10,000
FLEX ACCT ADMIN	945	1,000	5,097
UNEMPLOYMENT INSURANCE	977	1,000	10,000
NEIGHBORHOOD REVIT	2,847	2,656	2,270
<b>Total Expenditures</b>	494,428	585,956	796,132
Unencumbered Cash Balance, Dec. 31	137,467	180,959	xxxxxxxxxxxx
Non-Appropriated Balance			14,176
Total Expenditures and Non-Appropriated Balance			810,308
Tax Required			173,841
Delinquency Computation			5,000
Amount of 2017 Ad Valorem Tax			178,841

PHILLIPSBURG CITY  
FIRE EQUIP CAP OUTLAY

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
Unencumbered Cash Balance, Jan. 1	167,527	195,734	166,621
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
AD VALOREM TAX	19,698	19,817	0
DELINQUENT TAX	1,004	650	650
MOTOR VEHICLE TAX	4,290	4,185	4,192
REC VEHICLE TAX	91	85	90
EXCISE	7	8	7
16/20M VEHICLE TAX	49	47	60
COMMERCIAL VEHICLE TAX	242	233	236
WATERCRAFT TAX	13	21	22
NON-FEDERAL GRANT	3,131	5,000	5,000
<b>Total Receipts</b>	<b>28,525</b>	<b>30,046</b>	<b>10,257</b>
<b>Resources Available</b>	<b>196,052</b>	<b>225,780</b>	<b>176,878</b>
<b>Expenditures</b>			
CONTRACTUAL SERVICES	318	0	0
CAPITAL OUTLAY	0	58,847	195,631
NEIGHBORHOOD REVIT	0	312	267
<b>Total Expenditures</b>	<b>318</b>	<b>59,159</b>	<b>195,898</b>
Unencumbered Cash Balance, Dec. 31	195,734	166,621	xxxxxxxxxxxxx
Non-Appropriated Balance			1,000
Total Expenditures and Non-Appropriated Balance			196,898
Tax Required			20,020
Delinquency Computation			1,000
Amount of 2017 Ad Valorem Tax			21,020

PHILLIPSBURG CITY  
INDUSTRIAL DEVEL

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
Unencumbered Cash Balance, Jan. 1	41,370	53,903	50,089
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
AD VALOREM TAX	9,844	9,908	0
DELINQUENT TAX	502	500	500
MOTOR VEHICLE TAX	2,145	2,093	2,096
REC VEHICLE TAX	45	42	45
EXCISE	3	4	4
16/20M VEHICLE TAX	25	24	30
COMMERCIAL VEHICLE TAX	121	117	118
WATERCRAFT TAX	7	11	11
<b>Total Receipts</b>	<b>12,692</b>	<b>12,699</b>	<b>2,804</b>
<b>Resources Available</b>	<b>54,062</b>	<b>66,602</b>	<b>52,893</b>
<b>Expenditures</b>			
CONTRACTUAL SERVICES	0	16,357	62,770
NEIGHBORHOOD REVIT	159	156	133
<b>Total Expenditures</b>	<b>159</b>	<b>16,513</b>	<b>62,903</b>
Unencumbered Cash Balance, Dec. 31	53,903	50,089	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			62,903
Tax Required			10,010
Delinquency Computation			500
Amount of 2017 Ad Valorem Tax			<b>10,510</b>

PHILLIPSBURG CITY  
SPECIAL PARKS & REC

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
Unencumbered Cash Balance, Jan. 1	32,987	31,924	27,511
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
NON-FEDERAL GRANT	0	3,000	3,000
LIQUOR TAX	5,667	5,018	5,276
<b>Total Receipts</b>	5,667	8,018	8,276
<b>Resources Available</b>	38,654	39,942	35,787
<b>Expenditures</b>			
CONTRACTUAL SERVICES	3,000	5,000	20,000
COMMODITIES	0	2,431	3,000
CAPITAL OUTLAY	3,730	5,000	12,787
<b>Total Expenditures</b>	6,730	12,431	35,787
Unencumbered Cash Balance, Dec. 31	31,924	27,511	0



PHILLIPSBURG CITY  
SPECIAL HIGHWAY

State of Kansas  
2018 Budget Form

Unencumbered Cash Balance, Jan. 1  
Cancelled Prior Year Encumbrances

Receipts

FEDERAL GRANTS  
LOCAL RETAIL SALES TAX  
SALE OF EQUIPMENT  
HIGHWAY CONNECTING LINKS  
SPECIAL GASOLINE TAX  
MISCELLANEOUS  
TRANSFER FROM GENERAL FD

Total Receipts

Resources Available

Expenditures

TRANSFER TO EQUIP RESERV  
PERSONAL SERVICES  
CONTRACTUAL SERVICES  
COMMODITIES  
CAPITAL OUTLAY

Total Expenditures

Unencumbered Cash Balance, Dec. 31

Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
298,891	-3,310	114,224
0		
0	0	0
178	200	300
2,019	3,000	4,000
14,884	21,000	21,000
67,385	66,340	68,080
3,600	3,600	3,600
180,000	200,817	200,817
268,066	294,957	297,797
566,957	291,647	412,021
0	0	13,000
81,384	82,000	115,000
126,142	40,000	127,000
55,188	30,000	60,000
307,553	25,423	97,021
570,267	177,423	412,021
-3,310	114,224	0

PHILLIPSBURG CITY  
SOLID WASTE

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
Unencumbered Cash Balance, Jan. 1	85,552	76,225	67,073
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
OTHER	0	1,500	1,500
RENTS	1,225	1,500	1,500
FEES COLLECTED	391,090	393,000	406,850
SALES TAX	88	1,000	1,000
SALES OF CONTAINERS	980	3,600	3,600
YARD WASTE	5,441	7,500	7,500
<b>Total Receipts</b>	<b>398,824</b>	<b>408,100</b>	<b>421,950</b>
<b>Resources Available</b>	<b>484,376</b>	<b>484,325</b>	<b>489,023</b>
<b>Expenditures</b>			
TRANSFER TO EQUIP RESERV	15,318	20,000	31,850
PERSONAL SERVICES	159,716	160,000	170,000
CONTRACTUAL SERVICES	212,764	215,000	215,000
COMMODITIES	20,353	21,252	54,000
CAPITAL OUTLAY	0	1,000	18,173
<b>Total Expenditures</b>	<b>408,151</b>	<b>417,252</b>	<b>489,023</b>
Unencumbered Cash Balance, Dec. 31	76,225	67,073	0

PHILLIPSBURG CITY  
WATER & SEWER

State of Kansas  
2018 Budget Form

		Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
Unencumbered Cash Balance, Jan. 1		778,542	754,883	603,622
Cancelled Prior Year Encumbrances		1,221		
<b>Receipts</b>				
SEWER-CHARGES		318,546	362,500	407,000
SEWER MACHINE & BLD RENT		0	1,500	1,500
SEWER OTHER RECEIPTS		2,800	100	100
SEWER TURN ONS/OFFS		10	15,000	15,000
SEWER-SALE OF EQUIP		22,270	10,000	10,000
SEWER-DUMP STATION FEE		3,251	4,500	4,500
WATER SALES		1,002,480	1,050,000	1,050,000
WATER PENALTIES		13,882	20,000	20,000
WATER SALES TAX		19,458	25,000	25,000
WATER OTHER RECEIPTS		4,370	5,000	5,000
WATER COIN MACHINE SALES		1,052	2,000	2,000
WATER PROTECTION FEE		5,701	10,000	10,000
WATER SALE OF EQUIPMENT		1,790	3,000	3,000
WATER RETURN CHECK CHARG		386	1,000	1,000
WATER NEW SERVICE		0	2,000	2,000
WATER-FEDERAL GRANT		22,797	10,000	10,000
WATER TURN ONS/OFF		3,052	3,500	8,750
<b>Total Receipts</b>		1,421,845	1,525,100	1,574,850
<b>Resources Available</b>		2,201,608	2,279,983	2,178,472
<b>Expenditures</b>				
SEWER DEPT	Personal Services	99,761	105,000	115,000
	Contractual Services	169,997	175,000	190,000
	Commodities	66,579	70,000	75,000
	Capital Outlay	26,451	60,000	140,000
		362,788	410,000	520,000
WATER DEPT PRODUCTION	Personal Services	35,965	36,000	40,000
	Contractual Services	176,952	190,000	230,000
	Commodities	39,061	45,000	50,000
	Capital Outlay	6,971	20,000	120,750
		258,949	291,000	440,750
DISTRIBUTION	Personal Services	195,839	197,000	210,000
	Contractual Services	119,093	120,000	150,000
	Commodities	114,308	164,897	214,257
	Capital Outlay	5,046	20,000	140,000
		434,286	501,897	714,257
GENERAL	Personal Services	79,702	80,000	85,000
	Contractual Services	76,897	80,000	90,000
	Commodities	262	5,000	10,000
	Capital Outlay	0	0	0
		156,861	165,000	185,000
TRAINING		119	0	0
SALES TAX		19,457	35,000	35,000
STATE WTR PROTECTION FEE		5,590	10,000	10,000
TRANSFER TO BOND & INT		200,000	61,000	61,000
TRANSFER TO EQUIP RESERV		2,000	190,000	200,000
TRANS TO METER DEP		350	0	0
CONTRACT LABOR		1,063	0	0
MISCELLANEOUS		22	0	0
KS CLEAN DRINKING WATER		5,240	12,464	12,465
<b>Total Expenditures</b>		1,446,725	1,676,361	2,178,472
Unencumbered Cash Balance, Dec. 31		754,883	603,622	0

PHILLIPSBURG CITY  
AQUATIC CENTER

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
Unencumbered Cash Balance, Jan. 1	128,271	105,906	106,106
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
LOCAL RETAIL SALES TAX	920	1,200	1,200
POOL SALES TAX	443,781	450,000	450,000
OTHER	2,003	2,000	2,000
NON-FEDERAL GRANT	0	5,000	5,000
SWIMMING POOL FEES	25,638	40,000	40,000
SWIMMING POOL CONCESSION	9,519	15,000	15,000
SWIMMING LESSONS	2,770	7,000	7,000
<b>Total Receipts</b>	<b>484,631</b>	<b>520,200</b>	<b>520,200</b>
<b>Resources Available</b>	<b>612,902</b>	<b>626,106</b>	<b>626,306</b>
<b>Expenditures</b>			
TRANSFER TO EQUIP RESERV	0	5,000	25,000
PERSONAL SERVICES	124,296	126,000	154,000
CONTRACTUAL SERVICES	122,957	123,000	150,000
COMMODITIES	32,504	33,000	56,006
CAPITAL OUTLAY	1,124	3,000	11,300
LEASE PAYMENTS	226,115	230,000	230,000
<b>Total Expenditures</b>	<b>506,996</b>	<b>520,000</b>	<b>626,306</b>
Unencumbered Cash Balance, Dec. 31	105,906	106,106	0



PHILLIPSBURG CITY  
EQUIPMENT RESERVE FUND

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016
Unencumbered Cash Balance, Jan. 1	1,016,187
Cancelled Prior Year Encumbrances	0
Receipts	
TRANSFER FROM GENERAL FD	3,000
TRANS FROM WATER & SEWER	2,000
TRANSFER FRM SOLID WASTE	15,318
Total Receipts	20,318
Resources Available	1,036,505
Expenditures	
CAPITAL OUTLAY	13,759
Total Expenditures	13,759
Unencumbered Cash Balance, Dec. 31	1,022,746

PHILLIPSBURG CITY  
PARTLY SELF-FUNDED HEALTH

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016
Unencumbered Cash Balance, Jan. 1	128,570
Cancelled Prior Year Encumbrances	0
Receipts	
INTEREST INCOME	77
INSURANCE REIMBURSEMENT	3,965
Total Receipts	4,042
Resources Available	132,612
Expenditures	
CONTRACTUAL SERVICES	132,612
Total Expenditures	132,612
Unencumbered Cash Balance, Dec. 31	0

PHILLIPSBURG CITY  
ENDOWMENT FUND

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016
Unencumbered Cash Balance, Jan. 1	10,000
Cancelled Prior Year Encumbrances	0
Receipts	
INTEREST INCOME	18
Total Receipts	18
Resources Available	10,018
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	10,018

PHILLIPSBURG CITY  
LAW ENFORCEMENT

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
TRANSFER FROM GENERAL FD	0	0	301,640
<b>Total Receipts</b>	0	0	301,640
<b>Resources Available</b>	0	0	301,640
<b>Expenditures</b>			
CONTRACTUAL SERVICES	0	0	301,640
<b>Total Expenditures</b>	0	0	301,640
Unencumbered Cash Balance, Dec. 31	0	0	0



PHILLIPSBURG CITY  
FIRE

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016	Current Year Estimate 2017	Proposed Budget 2018
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
RURAL FIRE CONTRACTS	0	0	25,000
TRANSFER FROM GENERAL FD	0	0	50,000
<b>Total Receipts</b>	0	0	75,000
<b>Resources Available</b>	0	0	75,000
<b>Expenditures</b>			
CITY FIRE DEPT			
Contractual Services	0	0	15,000
Commodities	0	0	16,000
Capital Outlay	0	0	11,500
			42,500
RURAL FIRE DEPT			
Contractual Services	0	0	6,000
Commodities	0	0	15,000
Capital Outlay	0	0	11,500
			32,500
<b>Total Expenditures</b>	0	0	75,000
Unencumbered Cash Balance, Dec. 31	0	0	0

PHILLIPSBURG CITY  
HANSEN FND GRANT FUND

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016
Unencumbered Cash Balance, Jan. 1	0
Cancelled Prior Year Encumbrances	0
Receipts	
NON-FEDERAL GRANT	5,000
Total Receipts	5,000
Resources Available	5,000
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	5,000

PHILLIPSBURG CITY  
METER DEPOSITS FUND

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016
Unencumbered Cash Balance, Jan. 1	<u>0</u>
Cancelled Prior Year Encumbrances	<u>0</u>
Receipts	
TRANS FROM WATER & SEWER	350
METER DEPOSITS	7,350
Total Receipts	<u>7,700</u>
Resources Available	<u>7,700</u>
Expenditures	
DEPOSIT REFUNDS	7,700
Total Expenditures	<u>7,700</u>
Unencumbered Cash Balance, Dec. 31	<u>0</u>

PHILLIPSBURG CITY  
AIRPORT GRANT FUND

State of Kansas  
2018 Budget Form

	Prior Year Actual 2016
Unencumbered Cash Balance, Jan. 1	<u>-198,234</u>
Cancelled Prior Year Encumbrances	<u>81,704</u>
Receipts	
FEDERAL GRANT	<u>116,530</u>
Total Receipts	<u>116,530</u>
Resources Available	<u>0</u>
Expenditures	
Total Expenditures	<u>0</u>
Unencumbered Cash Balance, Dec. 31	<u>0</u>

## NOTICE OF HEARING 2018 Budget

The governing body of PHILLIPSBURG CITY will meet on the

7th day of August 2017 at 6:15 P.M. at

945 SECOND STREET for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2017 ad valorem tax.

Detailed budget information is available at THE CITY CLERKS OFFICE-945 SECOND STREET and will be available at this hearing.

## BUDGET SUMMARY

The "Proposed Budget 2018 Expenditures" and the "Amount of 2017 Ad Valorem Tax" establish the maximum limits of the 2018 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2016		2017		Proposed Budget 2018		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2017 Ad Valorem Tax	Est Tax Rate
GENERAL	1,194,341	28.569	1,275,104	32.357	1,939,927	353,402	33.625
LIBRARY	63,004	4.999	63,241	4.999	63,857	52,550	5.000
BOND & INTEREST	267,827	4.132	285,497	4.161	1,026,248	43,732	4.161
EMPLOYEE BENEFIT	494,428	17.908	585,956	17.016	796,132	178,841	17.016
FIRE EQUIP CAP OUTLAY	318	1.999	59,159	1.999	195,898	21,020	2.000
INDUSTRIAL DEVEL	159	.999	16,513	1.000	62,903	10,510	1.000
SPECIAL PARKS & REC	6,730		12,431		35,787	0	.000
SPECIAL HIGHWAY	570,267		177,423		412,021	0	.000
SOLID WASTE	408,151		417,252		489,023	0	.000
WATER & SEWER	1,446,725		1,676,361		2,178,472	0	.000
AQUATIC CENTER	506,996		520,000		626,306	0	.000
EQUIPMENT RESERVE FUND	13,759		0		0	0	.000
PARTLY SELF-FUNDED HEALT	132,612		0		0	0	.000
ENDOWMENT FUND	0		0		0	0	.000
LAW ENFORCEMENT	0		0		301,640	0	.000
FIRE	0		0		75,000	0	.000
HANSEN FND GRANT FUND	0		0		0	0	.000
METER DEPOSITS FUND	7,700		0		0	0	.000
AIRPORT GRANT FUND	0		0		0	0	.000
Totals	5,113,017	58.606	5,088,937	61.532	8,203,214	660,055	62.802
Less: Transfers	400,668		511,817		918,307		
Net Expenditures	4,712,349		4,577,120		7,284,907		
Total Tax Levied	595,321		640,554				
Assessed Valuation	10,157,370		10,409,798		10,510,153		

## Outstanding Indebtedness, January 1,

	2015	2016	2017
General Obligation Bonds	185,000	1,795,000	1,565,000
Revenue Bonds	2,730,000	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	1,810,820	0	0
Total	4,725,820	1,795,000	1,565,000

*Brenda J. Chance*  
Clerk



City of Phillipsburg

Summary of Significant Assumptions  
Year Ending December 31, 2018

This financial forecast presents, to the best of management's knowledge and belief, the City's budgeted receipts and expenditures for the year ending December 31, 2018 in accordance with the regulatory basis of accounting. There will usually be differences between forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Receipts –

- a. Budgeted property tax revenues for 2018 are based on estimates provided by the County Treasurer, and the property evaluation provided by the County Clerk.
- b. Water sales, sewer charges, and solid waste charges budgeted for 2018 were increased based on increases or potential increases to rates.
- c. Other 2018 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

- a. Budgeted expenditures for personal services in 2018 were increased due to expected annual pay rate increases and increased costs of employee benefits.
- b. Budgeted payments for debt are based on amortization schedules for each bond.
- c. Other 2018 budgeted expenditures are deemed to be similar to prior years with increases anticipated.
- d. No major projects are anticipated for 2018 at this time.

# Legal

PHILLIPSBURG CITY

2018 Budget (First published in the Phillips County Review, July 12, 2017) 1t

State of Kansas  
2018 Budget Form

### NOTICE OF HEARING 2018 Budget

The governing body of PHILLIPSBURG CITY will meet on the 7th day of August, 2017 at 6:15 P.M. at 945 SECOND STREET for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2017 ad valorem tax. Detailed budget information is available at THE CITY CLERKS OFFICE-945 SECOND STREET and will be available at this hearing.

### BUDGET SUMMARY

The "Proposed Budget 2018 Expenditures" and the "Amount of 2017 Ad Valorem Tax" establish the maximum limits of the 2018 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2016		2017		Proposed Budget 2018	
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Amount of 2017 Ad Valorem Tax	Est Tax Rate
GENERAL	1,194,341	28.569	1,275,104	32.357	1,939,927	33.625
LIBRARY	63,004	4.999	63,241	4.999	63,857	5.000
BOND & INTEREST	267,827	4.132	285,497	4.161	1,026,248	4.161
EMPLOYEE BENEFIT	494,428	17.908	585,956	17.016	796,132	17.016
FIRE EQUIP CAP OUTLAY	318	1.999	59,159	1.999	195,898	2.000
INDUSTRIAL DEVEL	159	.999	16,513	1.000	62,903	1.000
SPECIAL PARKS & REC	6,730		12,431		35,787	.000
SPECIAL HIGHWAY	570,267		177,423		412,021	.000
SOLID WASTE	408,151		417,252		489,023	.000
WATER & SEWER	1,446,725		1,676,361		2,178,472	.000
AQUATIC CENTER	506,996		520,000		626,306	.000
EQUIPMENT RESERVE FUND	13,759		0		0	.000
PARTLY SELF-FUNDED HEALT	132,612		0		0	.000
ENDOWMENT FUND	0		0		0	.000
LAW ENFORCEMENT	0		0		0	.000
FIRE	0		0		301,640	.000
HANSEN FND GRANT FUND	0		0		75,000	.000
METER DEPOSITS FUND	7,700		0		0	.000
AIRPORT GRANT FUND	0		0		0	.000
Totals	5,113,017	58.606	5,088,937	61.532	8,203,214	62.802
Less: Transfers	400,668		511,817		918,307	
Net Expenditures	4,712,349		4,577,120		7,284,907	
Total Tax Levied	595,321		640,554			
Assessed Valuation	10,157,370		10,409,798		10,510,153	

### Outstanding Indebtedness, January 1,

	2015	2016	2017
General Obligation Bonds	185,000	1,795,000	1,565,000
Revenue Bonds	2,730,000	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	1,810,820	0	0
Total	4,725,820	1,795,000	1,565,000

*Brenda J. Chance*  
Clerk



STATE OF KANSAS  
PHILLIPS  
COUNTY SS.

# Affidavit of Publication

JUL 12 2017

**Kirby Ross**, being first duly sworn, deposes and says: That he is managing editor of the Phillips County Review, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Phillips County, Kansas, with a general paid circulation on a weekly basis in Phillips County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Phillipsburg, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week, the first publication thereof being made as aforesaid on the 12 day of July, 2017, with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_\_

Signed: Kirby Ross

Subscribed and sworn to before me this 12 day of July, 2017.

Cheri Dawn Parks  
Notary Public's Signature

My commission expires: 8-1-19

Publication Fee \$ 97.65

Affidavit, Notary's Fee \$ .50

Additional copies @ \$ \_\_\_\_\_

Total Publication Fee \$ 98.15

CHERI DAWN PARKS  
Notary Public  
State of Kansas  
My Commission Expires 8-1-19

PHILLIPSBURG CITY  
2018 Budget (First published in the Phillips County Review, July 12, 2017)  
NOTICE OF HEARING: 2018 Budget  
The governing body of PHILLIPSBURG CITY will meet on the 7th day of August 2017 at 6:15 P.M. at 945 SECOND STREET for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2017 Ad Valorem tax. Detailed budget information is available at THE CITY CLERK'S OFFICE, 945 SECOND STREET and will be available at this hearing.

The "Proposed Budget 2018 Expenditures" and the "Amount of 2017 Ad Valorem Tax" establish the maximum limits of the 2018 budget. The "Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are assessed in 2018.

Fund	2016		2017		Proposed Budget 2018	
	Actual Expenditures	Actual Tax	Current Year Expenditures	Current Year Tax	Amount of 2017 Ad Valorem Tax	Rate
GENERAL	1,194,341	28,563	1,275,104	32,357	1,235,927	151,402
LIBRARY	63,094	4,999	63,243	4,999	62,897	32,540
BOND & INTEREST	267,827	4,132	265,971	4,161	1,026,248	41,732
EMPLOYEE BENEFIT	456,128	17,908	565,856	13,016	736,132	178,841
FIRE EQUIP CAP OUTLAY	318	1,999	59,159	1,999	153,898	21,020
INDUSTRIAL OPTIM	159	399	16,813	1,000	62,903	10,510
SPECIAL PARKS & REC	6,739	0	12,432	0	35,787	0
SPECIAL HIGHWAY	570,767	0	177,423	0	412,021	0
SOLID WASTE	408,151	0	419,252	0	489,023	0
WATER & SEWER	1,449,723	0	1,676,361	0	2,178,472	0
AQUATIC CENTER	505,996	0	520,000	0	625,305	0
EQUIPMENT RESERVE FUND	137,753	0	0	0	0	0
PARTLY SELF-FUNDED HEALTH	132,617	0	0	0	0	0
ENFORCEMENT FUND	0	0	0	0	301,640	0
LAW ENFORCEMENT	0	0	0	0	75,000	0
FIRE	0	0	0	0	0	0
HANSEN FND GRANT FUND	0	0	0	0	0	0
METER DEPOSITS FUND	7,700	0	0	0	0	0
AIRPORT GRANT FUND	0	0	0	0	0	0
TOTALS	5,113,017	58,606	5,088,937	61,332	8,203,214	660,059
Less: Transfers	400,668	0	511,617	0	918,307	0
Net Expenditures	4,712,349	0	4,577,320	0	7,284,907	0
Total Tax Levied	595,321	0	646,394	0	0	0
Assessed Valuation	10,131,370	0	10,489,739	0	10,510,153	0

Outstanding Indebtedness, January 1,	2015		2016		2017	
	2015	2016	2016	2017	2017	2018
General Obligation Bonds	195,000	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000
Revenue Bonds	2,730,000	0	0	0	0	0
No-Fund Warrants	0	0	0	0	0	0
Temporary Notes	0	0	0	0	0	0
Lease Purchase Principal	0	0	0	0	0	0
Other Debt	1,810,820	0	0	0	0	0
Total	4,725,820	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000

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No assurance is provided.